

FILED

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

JAN 11 2013

U. S. DISTRICT COURT
EASTERN DISTRICT OF MO.
ST. LOUIS

UNITED STATES OF AMERICA,)
Petitioner,)
v.)
DANIEL BRIEGEL,)
Respondent.)

4:13.MC00024.RWS

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

COMES NOW the United States of America, by and through its attorneys, Richard G. Callahan, United States Attorney for the Eastern District of Missouri, and Jane Rund, Assistant United States Attorney for said District, on behalf of its agency, the Internal Revenue Service, and avers to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an Internal Revenue Service summons.
2. James K. Norrenberns is a revenue officer of the Internal Revenue Service, who is employed in the Office of the Internal Revenue Service, Chesterfield, Missouri, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in 26 U.S.C. § 7602, and Treasury Regulation § 301.7602-1, 26 C.F.R. § 301.7602-1.
3. Respondent, Daniel Briegel, is found at

102 E. Springfield, Union, Missouri 63084, within the jurisdiction of this Court.

4. Revenue Officer James K. Norrenberns is conducting an investigation into the determination of respondent's assets for collection of unpaid personal tax liabilities for 2006, 2008, 2009, and 2010 and unpaid civil penalties for the quarters ending September 30, 2009, December 31, 2009, March 31, 2010, June 30, 2010, September 30, 2010, December 31, 2010, and March 31, 2011, as set forth in the Declaration of Revenue Officer Norrenberns attached hereto as Exhibit 2.

5. Respondent is in possession and control of testimony, books, records, papers, and other data that are relevant to the above-described investigation.

6. On June 21, 2012, Revenue Officer James K. Norrenberns issued an Internal Revenue Service summons directing respondent to appear before him on July 10, 2010, at 10:00 a.m., at 1122 Town & Country Commons, Chesterfield, Missouri 63017-8200, to produce books, papers, records, and other data as described in the summons from which the Internal Revenue Service could determine respondent's assets for collection of his unpaid personal tax liabilities for 2006, 2008, 2009, and 2010, and unpaid civil penalties for the quarters ending September 30, 2009, December 31, 2009, March 31, 2010, June 30, 2010, September 30, 2010, December 31, 2010, and March 31, 2011, and

to testify about those records. An attested copy of the summons was personally served on respondent on June 21, 2012. The summons is attached hereto and incorporated herein as Exhibit 1.

7. Respondent appeared on July 10, 2012, but did not comply with the terms of the summons. By letter dated July 31, 2012, respondent was afforded another opportunity to comply with the summons on August 23, 2012. This letter inadvertently stated that respondent did not appear at the summonsed meeting on July 10, 2012. Respondent did not appear at the meeting on August 23, 2012 or comply by providing the summoned information. Respondent's refusal to comply with the summons continues to date, as set forth in the Declaration of Revenue Officer Norrenberns.

8. The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

9. All administrative steps required by the Internal Revenue Code for the issuance of summons have been taken.

10. No Justice Department referral, as defined by 26 U.S.C. § 7602(d), is in effect with respect to respondent for the periods under investigation.

11. It is necessary to obtain and examine the books, papers, records, or other data sought by the summons in order to determine respondent's assets for collection of his unpaid personal tax liabilities for 2006, 2008, 2009, and 2010, and unpaid civil penalties for the quarters ending September 30, 2009, December 31, 2009, March 31, 2010, June 30, 2010, September 30, 2010, December 31, 2010, and March 31, 2011, as evidenced by the Declaration of Revenue Officer Norrenberns.

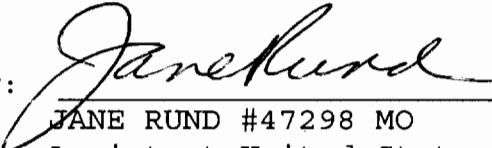
WHEREFORE, petitioner respectfully prays:

1. That the Court issue an order directing the respondent, Daniel Briegel, to show cause, if any, why he should not comply with and obey the aforementioned summons and each and every requirement thereof.
2. That the Court enter an order directing the respondent, Daniel Briegel, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer Norrenberns or his delegate, at such time and place as may be fixed by Revenue Officer Norrenberns or his delegate.
3. That the United States recovers its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

RICHARD G. CALLAHAN
United States Attorney

Date: January 9, 2013

By: 

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